Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2012, Paragraph 11. (See end of Document for details)*

SCHEDULES

SCHEDULE 23

AIR PASSENGER DUTY

PART 3

DEVOLUTION OF NORTHERN IRELAND LONG HAUL RATES OF DUTY

11 After section 33 insert—

"**33A Registration of Northern Ireland long haul aircraft operators**

(1) The Commissioners may under this section keep a register of aircraft operators.

(2) If the Commissioners decide to keep a register under this section, the operator of a chargeable aircraft becomes liable to be registered under this section if the aircraft is used for the carriage of chargeable passengers to which section 30A above applies.

(3) A person who has become liable to be registered under this section ceases to be so liable if the Commissioners are satisfied at any time—

(a) that he no longer operates any chargeable aircraft, or

(b) that no chargeable aircraft which he operates will be used for the carriage of chargeable passengers to which section 30A above applies.

(4) A person who is not registered under this section and has not given notice under this subsection shall, if he becomes liable to be registered under this section at any time, give written notice of that fact to the Commissioners not later than the end of the prescribed period beginning with that time.

(5) Notice under subsection (4) above shall be in such form, be given in such manner and contain such information as the Commissioners may direct."

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2012, Paragraph 11.